UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF FLORIDA TAMPA DIVISION

In re:

Case No: 01-08592-8P1

21ST CENTURY SATELLITE COMMUNICATIONS, INC.,

Debtor,

21st CENTURY SATELLITE COMMUNICATIONS, INC. and 21st CENTURY SATELLITE

LIQUIDATING TRUST,

COMMUNICATIONS, INC.

Plaintiffs,

v.

Adversary Proceeding No. 04-380

RETIREMENT ACCOUNTS, INC., d/b/a RAI; et al.

Defendants.

ORDER DENYING DEFENDANT SUMMIT BROKERAGE SERVICE'S MOTION TO DISMISS

(Doc. No. 200)

THIS CASE came on for hearing on January 15, 2005 to consider the Motion to Dismiss filed by Summit Brokerage Services (Defendant) pursuant to Bankruptcy Rules 7012 and 7009 which incorporate into the Bankruptcy Code Fed. R. Civ. P. 12(b)(6) and 9(b). The Defendant seeks to dismiss the Amended Complaint of 21st Century Satellite Communications, Inc. and 21st Century Satellite Communications, Inc., Liquidating Trust (Plaintiffs) in which Plaintiffs allege fraud on the part of the Defendant. For the reasons stated orally and in open court, the motion should be denied.

Accordingly, it is

ORDERED, ADJUDGED and DECREED that the Motion to Dismiss (Doc. No. 200) be, and is hereby, denied without prejudice. The Defendants shall have thirty (30) days from the date of this order

to file an answer to the Amended Complaint. If an answer is filed, the matter shall be set for pretrial conference.

DONE AND ORDERED at Tampa, Florida, on March 22, 2005.

/s Alexander L. Paskay
ALEXANDER L. PASKAY
United States Bankruptcy Judge